

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,

Plaintiff,

v.

DONNA E. CARNEY,

Defendant.

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Case No. 14-30157

COMPLAINT

The United States of America, pursuant to 26 U.S.C. §§ 7401, at the direction of the Attorney General of the United States, with the authorization and sanction and at the request of the Chief Counsel of the Internal Revenue Service (“IRS”), a delegate of the Secretary of the Treasury, complains and alleges as follows.

1. Jurisdiction is conferred upon the district court pursuant to 26 U.S.C. §§ 7402(a) and 28 U.S.C. §§ 1331, 1340, and 1345.
2. The defendant Donna E. Carney resides in Hampshire County, Massachusetts, within the jurisdiction of this Court.

3. On the following dates, a delegate of the Secretary of the Treasury of the United States made the following assessments against Donna E. Carney for unpaid federal income taxes and penalties as follows:

| Tax Period | Assessment Date | Assessment Type | Amount |
|-------------------|------------------------|-----------------------------------|---------------------|
| 2000 | 08/23/2004 | Additional Tax Assessed | \$153,160.00 |
| | 08/23/2004 | Late Filing Penalty | \$29,996.32 |
| | 08/23/2004 | Late Payment Penalty | \$27,329.98 |
| | 08/23/2004 | Penalty for not Pre-Paying | \$273.72 |
| | 08/23/2004 | Penalty for not Pre-Paying | \$6,778.02 |
| | 08/23/2004 | Interest for Late Payment | \$33,717.26 |
| | 10/24/2005 | Late Payment Penalty | \$5,999.27 |
| | 11/25/2013 | Interest for Late payment | \$26,317.51 |
| | | Balance due as of 8/1/2014 | \$124,580.18 |
| 2001 | 07/23/2007 | Additional Tax Assessed | \$18,510.00 |
| | 07/23/2007 | Penalty for not Pre-Paying | \$206.48 |
| | 07/23/2007 | Late Filing Penalty | \$1,46.73 |
| | 07/23/2007 | Late Payment Penalty | \$1,625.25 |
| | 07/23/2007 | Interest for Late Payment | \$2,948.67 |
| | 11/25/2013 | Interest for Late Payment | \$2.94 |
| | | Balance due as of 8/1/2014 | \$1,043.03 |

4. On or about the dates of the tax assessments described in paragraph 3 above, a delegate of the Secretary of the Treasury of the United States of America gave notice of those tax assessments to, and made a demand for payment of the balance due upon, Donna E. Carney.
5. Despite such notice and demand, Donna E. Carney has failed, neglected, or refused to pay the federal income tax liabilities set forth above in full, and, after the application of all abatements, payments, and credits, Donna E. Carney remains liable to the United States for the unpaid balance of her 2000 and 2001 federal income tax liabilities, in the total amount of \$125,623.21, plus interest and other statutory additions from August 1, 2014.

WHEREFORE, the plaintiff United States of America demands judgment against Donna E. Carney, in the amount of \$125,623.21, plus such additional amounts as may have accrued from the date of assessment or may continue to accrue as provided by law, its costs in the action, and such other and further relief as the court determines is just and proper.

TAMARA W. ASHFORD
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/s/ Steven M. Dean
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